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PART I

Punjab Government Notifications and Orders

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-2 BRANCH)

NOTIFICATION

The 20th July, 2025

No.FCS-ET-1202/41/2025-ET-2(7)/12799.- The Governor of Punjab is pleased to formulate Stantard Operation Procedure (SOP) and Timeline for processing of Approval to be issued for "Registration of Professional Tax for Individual (Fresh)" and "Registration of Professional Tax for Organisation (Fresh)" on PSDT Portal is framed as under:

Sr.No.	Procedure	Timeline for NOC (in working days)
1	Applicant has applied for registration through a dedicated portal. Temporary RC allotted on the same day by the system.	T0
2	Assistant Commissioner of State Tax (District) will mark the case to STO to scrutinize the application and attached documents for completeness.	T1=3
3	Secrutiny of applications: i. In case of any deficiencies in the applications, STO shall raise an observation to applicant to complete the application. ii. If no observation is raised by STO within 7 working days or after response is received from applicant, the application is forwarded	T2=T1+7+3

	to Nodal Officer (District) for scrutiny and acceptance within 3 days. If any observation at this stage regarding completeness of application, it can be raised by Nodal Officer to the applicant or else after 3 days the application is deemed approved.	
4	Approval/ rejection STO/Nodal Officer shall approve/reject the case as per the PSDT Rules.	T3=T2+1

Total No. of Days required = 14 working days

In case application is not processed within 14 working days, it will be approved on deemed basis automatically.

Escalation Mechanism for Rejection

Any of the registration applications if to be rejected can only be rejected by STO/Nodal Officer or the final approval Issuing authority of the respective clearance. The other officers in the workflow may propose the case for rejection, which will be escalated to STO/Nodal Officer, who will review and issue the rejection if found appropriate.

The rejection may be in the following cases:

i. During scrutiny stage, the application may be rejected If the applicant fails to submit complete application after raising observations twice on form level fields or required.

ii. During the processing stage after the applicant has responded to the observation aswell as final clarification, if the case is yet not fit for approval, the same may be rejected on merits/ demerits.

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